IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 9258 of 2007(B)

PETITIONER:

T.K.PARAMESWARAN,
UNITED BAMBOOS, KUMARAPURAM, AMBIKAPURAM PO,
PALAKKAD DISTRICT.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.II, DEPARTMENT OF
COMMERCIAL TAXES, PALAKKAD.

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9258 OF 2007-B

Judgment

The petitioner challenges Ext.P2 notice issued under Section 47(2) of the KVAT Act, calling upon him to furnish security for an amount of Rs.48,656/- for releasing 100 numbers of teak poles brought by him. Subsequently, he submits, during the pendency of the Writ Petition, a revised notice has been issued to him and he got the goods released after furnishing the security demanded thereunder. Now, he prays, the Intelligence Officer concerned having jurisdiction over the matter may be directed to finalise the proceedings.

2. I heard the learned Government Pleader also. The respondent shall forward the file leading to Ext.P2 and also the revised notice issued under Section 47(2) of the KVAT Act to the Intelligence Officer, having jurisdiction over the matter, so that the proceedings initiated against the petitioner by issuing those notices could be finalised. The Intelligence Officer shall finalise the proceedings within six weeks from the date of receipt of a copy of this Judgment after affording an opportunity of being heard to the petitioner.

The Writ Petition is disposed of as above.

20.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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